

---

By: **Charles County Delegation**

Introduced and read first time: February 15, 2001

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, February 26, 2001

---

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 22, 2001

---

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Charles County - Tobacco Barns**

3 FOR the purpose of ~~requiring~~ authorizing the governing body of Charles County to  
4 grant a property tax credit against the county property tax imposed on certain  
5 real property that is ~~a tobacco barn or~~ was formerly used solely as a tobacco  
6 barn; ~~and~~ providing for the effective date and applicability of this Act; and  
7 generally relating to a property tax credit in Charles County for certain real  
8 property that was formerly used solely as a tobacco barn.

9 BY repealing and reenacting, without amendments,  
10 Article - Tax - Property  
11 Section 9-212  
12 Annotated Code of Maryland  
13 (1994 Replacement Volume and 2000 Supplement)

14 BY adding to  
15 Article - Tax - Property  
16 Section 9-310(f)  
17 Annotated Code of Maryland  
18 (1994 Replacement Volume and 2000 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
20 MARYLAND, That the Laws of Maryland read as follows:

1 **Article - Tax - Property**

2 9-212.

3 The Mayor and City Council of Baltimore City or the governing body of a county  
4 or of a municipal corporation may grant, by law, a property tax credit against the  
5 county or municipal corporation property tax imposed on real property that is used  
6 solely as a tobacco barn.

7 9-310.

8 (F) (1) THE GOVERNING BODY OF CHARLES COUNTY ~~SHALL~~ MAY GRANT A  
9 PROPERTY TAX CREDIT AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL  
10 PROPERTY THAT ~~IS A TOBACCO BARN OR~~ WAS FORMERLY USED SOLELY AS A  
11 TOBACCO BARN IF THE REAL PROPERTY:

12 (I) IS LOCATED ON LAND THAT IS SUBJECT TO A TOBACCO BUYOUT  
13 AGREEMENT; OR

14 (II) 1. IS LOCATED ON LAND THAT QUALIFIES FOR AN  
15 AGRICULTURAL USE ASSESSMENT; AND

16 2. IS USED IN CONNECTION WITH AN ACTIVITY THAT IS  
17 RECOGNIZED BY THE DEPARTMENT AS AN APPROVED AGRICULTURAL ACTIVITY.

18 (2) IN AUTHORIZING A CREDIT UNDER THIS SUBSECTION, THE  
19 GOVERNING BODY OF THE COUNTY MAY PROVIDE, BY LAW, FOR:

20 (I) THE AMOUNT OF THE CREDIT;

21 (II) THE DURATION OF THE CREDIT; AND

22 (III) ANY OTHER PROVISION NECESSARY TO ADMINISTER THE  
23 CREDIT.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
25 June 1, 2001 and shall be applicable to all taxable years beginning on or after July 1,  
26 2001.